

---

**The financial data presented in this section presents the revenues and expenditure summaries of all City of Memphis funds. These funds represent all appropriated funds, major and non-major, in addition to the general fund. The forecasted and budget fund balances for each fund and for the collective funds are also shown in this section.**

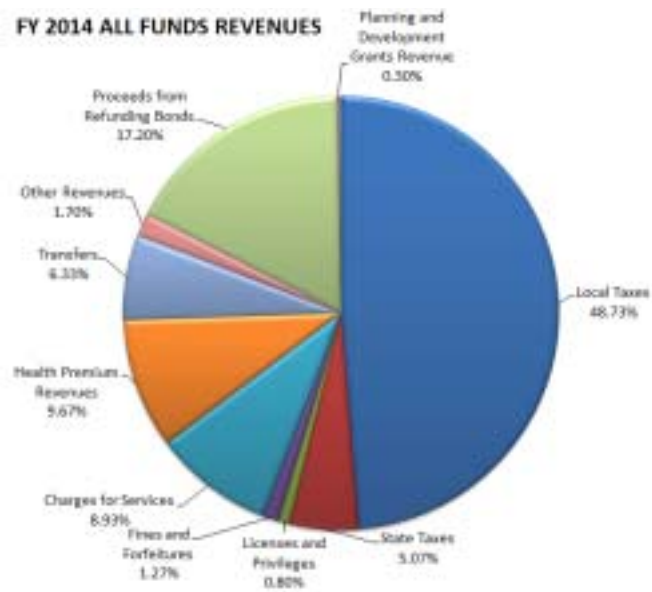
---

**BUDGET SUMMARY OF ALL FUNDS**

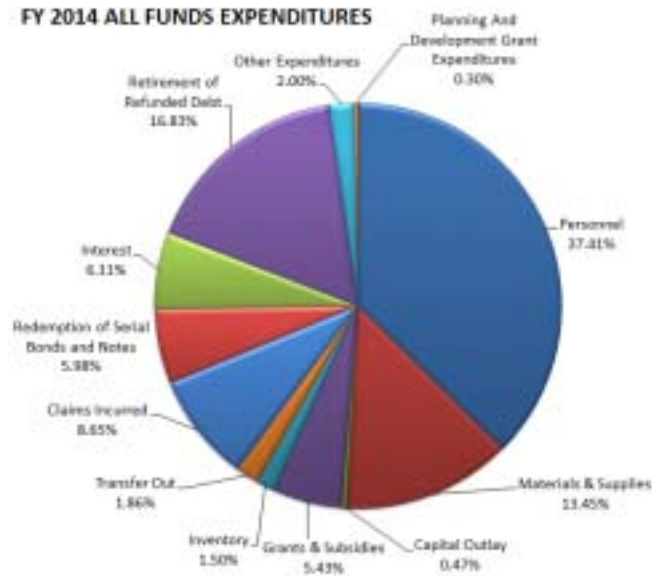
<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Adopted</b>	<b>FY 2013 Forecast</b>	<b>FY 2014 Adopted</b>
<b><u>Revenues</u></b>				
Local Taxes	536,578,286	524,628,364	520,420,170	651,766,560
State Taxes	68,841,878	55,660,114	67,888,185	67,785,000
Licenses and Privileges	10,517,011	10,482,191	10,777,220	10,669,033
Fines and Forfeitures	12,728,149	15,180,100	14,916,908	16,969,010
Charges for Services	249,761,598	251,051,326	252,103,212	119,439,187
Health Premium Revenues	119,811,382	122,126,931	126,443,376	129,320,317
Transfers	155,233,322	151,618,533	152,142,357	84,611,517
Other Revenues	36,375,354	15,855,253	20,389,867	22,782,647
Proceeds from Refunding Bonds	125,491,139	0	0	230,035,000
Planning and Development Grants Revenue	5,532,521	6,823,298	4,521,843	4,020,000
<b>Total Revenues</b>	<b>1,320,870,640</b>	<b>1,153,426,110</b>	<b>1,169,603,138</b>	<b>1,337,398,271</b>
<b><u>Expenditures</u></b>				
Personnel	476,408,896	491,487,588	487,289,444	493,408,962
Materials & Supplies	135,132,465	190,643,849	167,955,399	177,438,106
Capital Outlay	5,647,348	7,253,119	6,973,156	6,235,666
Grants & Subsidies	138,250,786	115,094,937	91,709,499	71,625,225
Inventory	20,306,750	28,600,206	24,899,786	19,845,672
Transfer Out	91,100,759	69,804,748	94,410,413	24,515,010
Claims Incurred	102,451,466	108,238,032	111,792,761	114,098,732
Redemption of Serial Bonds and Notes	36,873,804	70,168,036	70,168,036	78,902,512
Interest	31,543,550	75,872,718	84,550,440	80,525,043
Other Expenditures	26,864,682	8,855,583	27,363,877	26,317,927
Retirement of Refunded Debt	98,096,798	0	0	221,975,000
Planning And Development Grant Expenditures	5,205,971	6,823,298	4,262,000	4,020,000
Gain (Loss) on Sale of Asset	230,417	0	0	
Miscellaneous Expense GF	126,346	0	88,685	59,656
Net Audit Adjustments	(9,608)	0	0	
<b>Total Expenditures</b>	<b>1,168,230,430</b>	<b>1,172,842,114</b>	<b>1,171,463,496</b>	<b>1,318,967,511</b>
Contribution (Use) of Fund Balance	152,640,210	(19,416,004)	(1,860,358)	18,430,760
<b>Fund balance beginning of year</b>	<b>406,490,193</b>	<b>559,130,403</b>	<b>559,130,403</b>	<b>557,270,045</b>
<b>Fund balance end of year</b>	<b>559,130,403</b>	<b>539,714,399</b>	<b>557,270,045</b>	<b>537,854,041</b>



**FY 2014 ALL FUNDS REVENUES**



**FY 2014 ALL FUNDS EXPENDITURES**



**ALL FUNDS BALANCE (in 000s)**

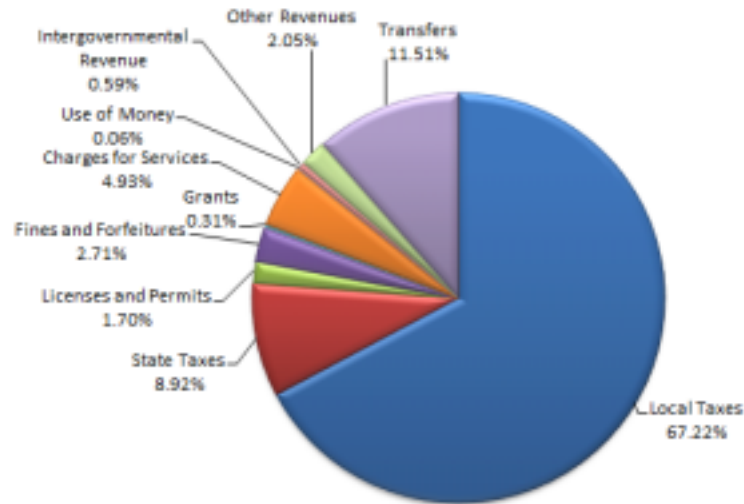


## GENERAL FUND

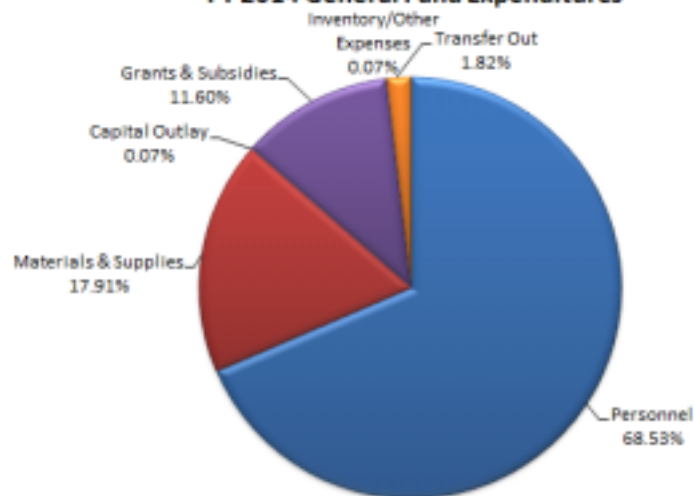
Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
<b>Revenues</b>				
Local Taxes	443,565,818	426,200,364	420,955,671	421,128,469
State Taxes	55,828,172	55,660,114	55,770,000	55,885,000
Licenses and Permits	10,517,011	10,482,191	10,777,220	10,669,033
Fines and Forfeitures	12,728,149	15,180,100	14,916,908	16,969,010
Grants	2,531,191	1,765,428	2,765,428	1,965,428
Charges for Services	31,537,722	31,811,677	30,737,140	30,873,813
Use of Money	416,265	467,151	348,842	349,000
Intergovernmental Revenue	4,083,150	4,130,060	4,130,060	3,680,060
Other Revenues	19,858,824	6,903,614	8,202,204	12,849,754
<b>Total General Revenues</b>	<b>581,066,302</b>	<b>552,600,699</b>	<b>548,603,473</b>	<b>554,369,567</b>
Transfers	66,549,876	76,305,897	71,313,897	72,113,000
<b>Total Revenues/Transfers</b>	<b>647,616,178</b>	<b>628,906,596</b>	<b>619,917,370</b>	<b>626,482,567</b>
<b>Expenditures</b>				
Personnel	411,390,298	422,574,401	423,663,656	420,361,390
Materials & Supplies	89,204,028	111,392,308	107,410,556	109,856,809
Capital Outlay	678,127	0	205,817	427,250
Grants & Subsidies	63,909,101	51,135,817	55,926,813	71,175,225
Inventory/Other Expenses	224,986	38,350	199,016	342,839
Investment fees	0	0	0	0
Miscellaneous Expense	126,346	0	88,685	59,656
Transfer Out	78,107,211	63,337,710	62,639,331	11,179,369
Net Audit Adjustment	(1,033,000)	0	0	0
<b>Gross Expenditures</b>	<b>642,607,097</b>	<b>648,478,586</b>	<b>650,133,874</b>	<b>613,402,538</b>
Contribution (Use) of Fund Balance	5,009,081	(19,571,990)	(30,216,504)	13,080,029
<b>Fund balance beginning of year</b>	<b>91,061,000</b>	<b>96,070,081</b>	<b>96,070,081</b>	<b>65,853,577</b>
<b>Fund balance end of year</b>	<b>96,070,081</b>	<b>76,498,091</b>	<b>65,853,577</b>	<b>78,933,606</b>



**FY 2014 General Fund Revenues**



**FY 2014 General Fund Expenditures**

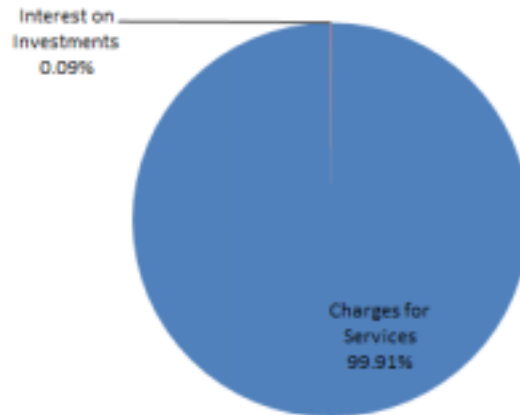
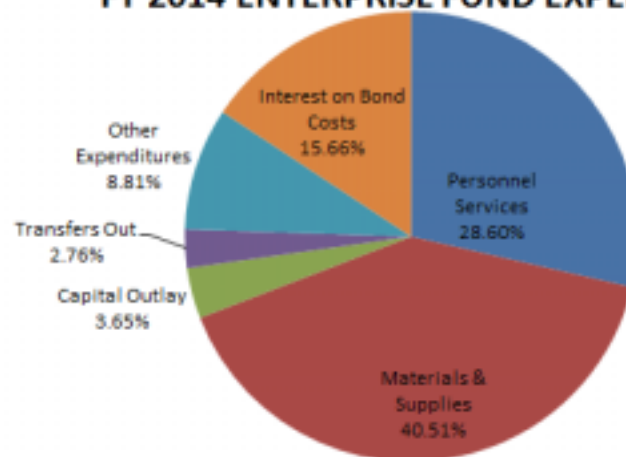
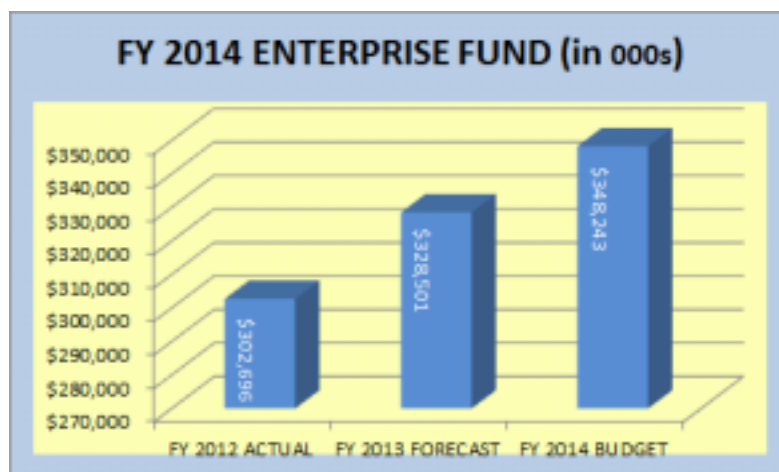


**FY 2014 GENERAL FUND BALANCE (In 000s)**



## ENTERPRISE

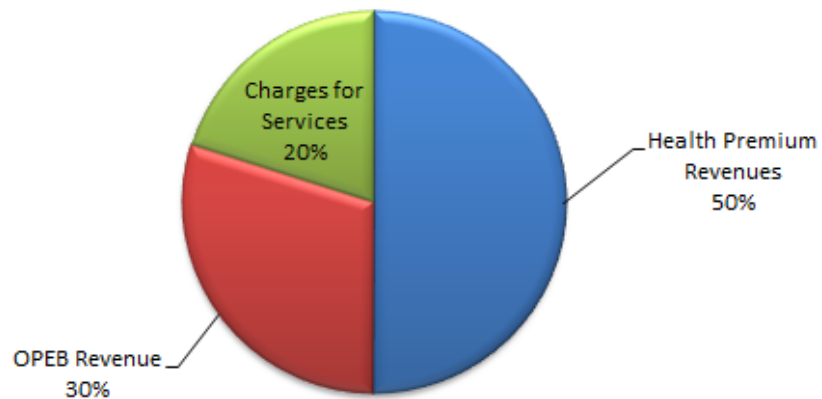
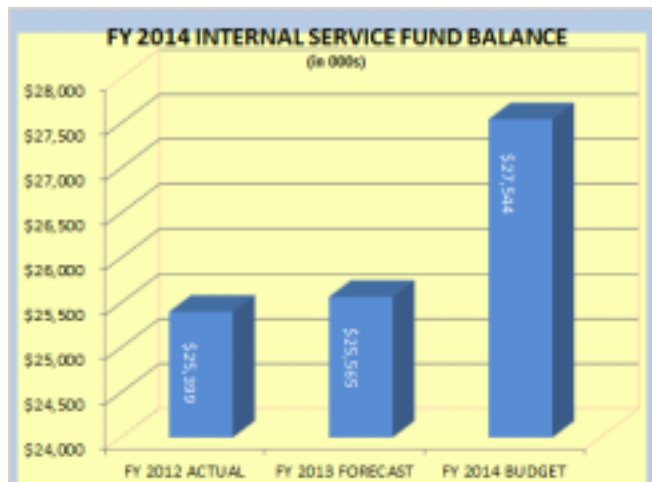
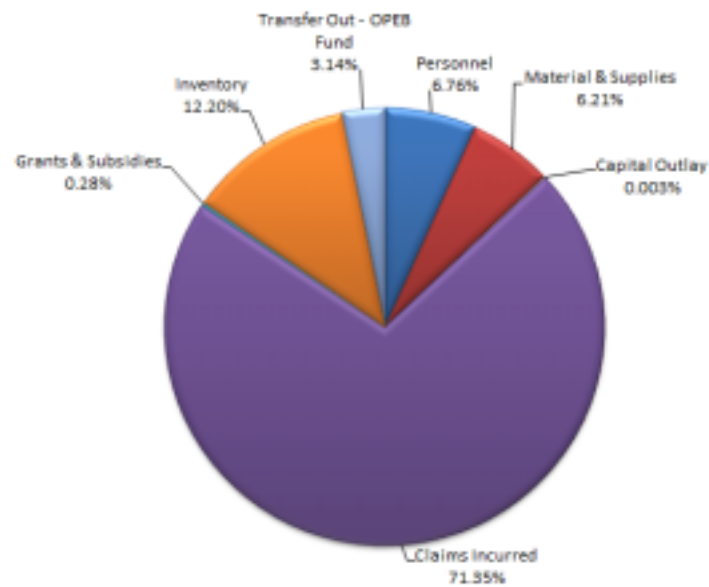
Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
<b><u>Revenues</u></b>				
Charges for Services	125,668,674	125,482,000	127,938,170	128,400,000
Other Revenue	499,363	250,000	1,462,750	110,000
Transfers in General Fund	0	0	0	0
<b>Total Revenue</b>	<b>126,168,037</b>	<b>125,732,000</b>	<b>129,400,920</b>	<b>128,510,000</b>
<b><u>Expenses</u></b>				
Personnel Services	27,235,337	28,604,515	26,214,485	31,112,872
Materials & Supplies	26,329,426	42,433,411	38,093,710	44,066,390
Capital Outlay	4,351,842	2,665,079	5,978,867	3,965,880
Transfers Out	4,412,440	4,412,440	4,412,440	3,000,000
Other Expenditures	11,375,350	8,500,583	11,846,629	9,585,000
Interest on Bond Costs	16,834,000	16,802,000	17,050,000	17,038,000
Net Audit Adjustments	6,862,358			
<b>Total Expenses</b>	<b>97,400,753</b>	<b>103,418,028</b>	<b>103,596,131</b>	<b>108,768,142</b>
Contribution (Use) of Fund Balance	28,767,284	22,313,972	25,804,789	19,741,858
<b>Fund balance beginning of year</b>	<b>273,929,000</b>	<b>302,696,284</b>	<b>302,696,284</b>	<b>328,501,073</b>
<b>Fund balance end of year</b>	<b>302,696,284</b>	<b>325,010,256</b>	<b>328,501,073</b>	<b>348,242,931</b>

**FY 2014 ENTERPRISE FUND REVENUE****FY 2014 ENTERPRISE FUND EXPENDITURES****FY 2014 ENTERPRISE FUND (in 000s)**

**INTERNAL SERVICE**

<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Adopted</b>	<b>FY 2013 Forecast</b>	<b>FY 2014 Adopted</b>
<b><u>Revenues</u></b>				
Health Premium Revenues	69,464,382	82,289,333	78,878,642	81,060,844
OPEB Revenue	50,347,000	47,501,686	47,564,734	48,259,473
Charges for Services	32,672,013	34,372,428	32,970,000	32,578,100
Use of Money				
Other Revenue	(142,272)			
Transfer in from General Fund				
Transfer in to OPEB Trust	0	0	20,000,000	0
<b>Total Revenue</b>	<b>152,341,123</b>	<b>164,163,447</b>	<b>179,413,376</b>	<b>161,898,417</b>
<b><u>Expenses</u></b>				
Personnel	10,976,895	9,864,487	10,060,451	10,809,129
Material & Supplies	8,459,569	9,029,112	8,789,078	9,924,864
Capital Outlay	79,747	5,000	61,386	115,110
Claims Incurred	102,451,466	108,238,032	111,792,761	114,098,732
Grants & Subsidies	1,815,369	459,120	0	450,000
Inventory	20,081,764	28,561,856	24,700,770	19,502,833
Gain (Loss) on Sale of Assets	230,417			
Depreciation on own funds				
Medicare Buy Back				
Transfer Out - OPEB Fund	491,930	6,000,000	23,842,500	5,019,499
Net Audit Adjustments	(5,838,966)	0	0	0
<b>Total Expenses</b>	<b>138,748,191</b>	<b>162,157,607</b>	<b>179,246,946</b>	<b>159,920,167</b>
Contribution (Use) of Fund Balance	13,592,932	2,005,840	166,430	1,978,250
<b>Fund balance beginning of year</b>	<b>11,805,915</b>	<b>25,398,847</b>	<b>25,398,847</b>	<b>25,565,277</b>
<b>Fund balance end of year</b>	<b>25,398,847</b>	<b>27,404,687</b>	<b>25,565,277</b>	<b>27,543,527</b>

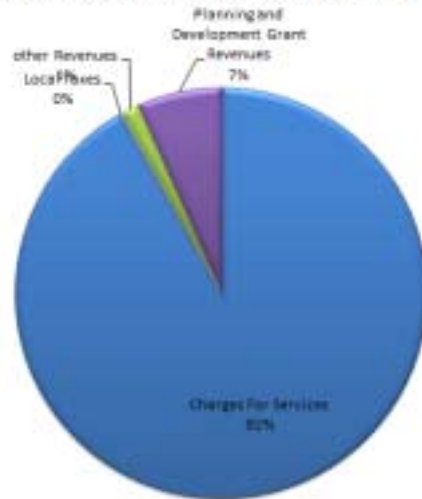


**FY 2014 INTERNAL SERVICE FUND REVENUES****FY 2014 INTERNAL SERVICES EXPENSES**

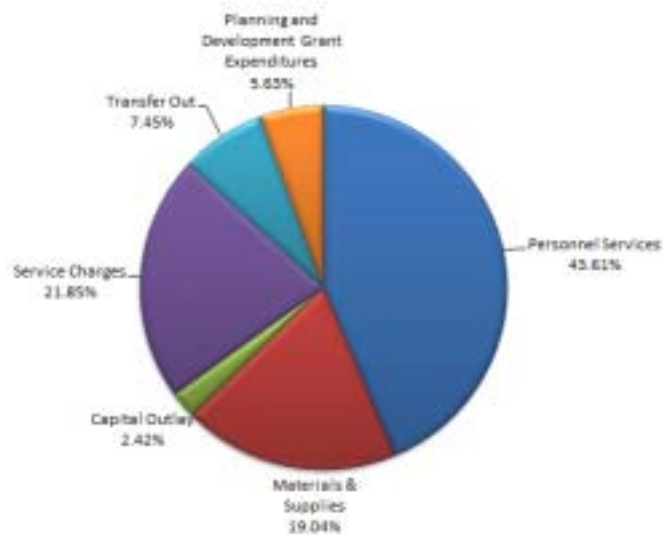
**SPECIAL REVENUE**

<b>Description</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Adopted</b>	<b>FY 2013 Forecast</b>	<b>FY 2014 Adopted</b>
<b><u>Revenues</u></b>				
Charges For Services	59,883,189	59,385,221	60,457,902	55,897,274
Local Taxes	1,050,832	10,750,000	10,556,961	94,000
Other Revenues	860,875		286,868	849,407
Transfer In - General Fund	71,754,805	52,750,000	35,782,686	0
Planning and Development Grant Revenues	5,532,521	6,823,298	4,521,843	4,020,000
<b>Total Revenue</b>	<b>139,082,222</b>	<b>129,708,519</b>	<b>111,606,260</b>	<b>60,860,681</b>
<b><u>Expenditures</u></b>				
Personnel Services	26,806,366	30,444,183	27,350,852	31,125,571
Materials & Supplies	11,139,442	13,021,991	13,662,055	13,590,043
Capital Outlay	537,632	522,540	727,086	1,727,426
Service Charges	14,555,639	14,767,027	15,162,248	15,596,427
Grants and Subsidies	72,526,316	63,500,000	35,782,686	
Transfer Out	2,589,178	3,947,142	3,516,142	5,316,142
Planning and Development Grant Expenditures	5,205,971	6,823,298	4,262,000	4,020,000
<b>Total Expenditures</b>	<b>133,360,544</b>	<b>133,026,181</b>	<b>100,463,069</b>	<b>71,375,609</b>
Contribution(Use) of Fund Balance	5,721,678	(3,317,662)	11,143,191	(10,514,928)
<b>Fund balance beginning of year</b>	<b>12,493,000</b>	<b>18,214,678</b>	<b>18,214,678</b>	<b>29,357,869</b>
<b>Fund balance end of year</b>	<b>18,214,678</b>	<b>14,897,016</b>	<b>29,357,869</b>	<b>18,842,941</b>

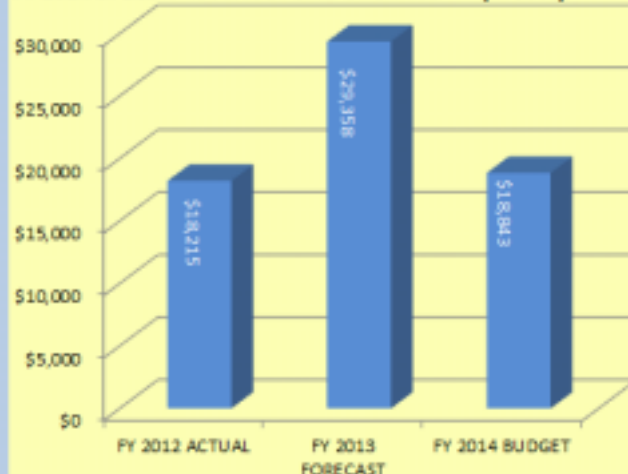
FY 2014 SPECIAL REVENUE FUND REVENUES



FY 2014 SPECIAL REVENUE FUND EXPENDITURES



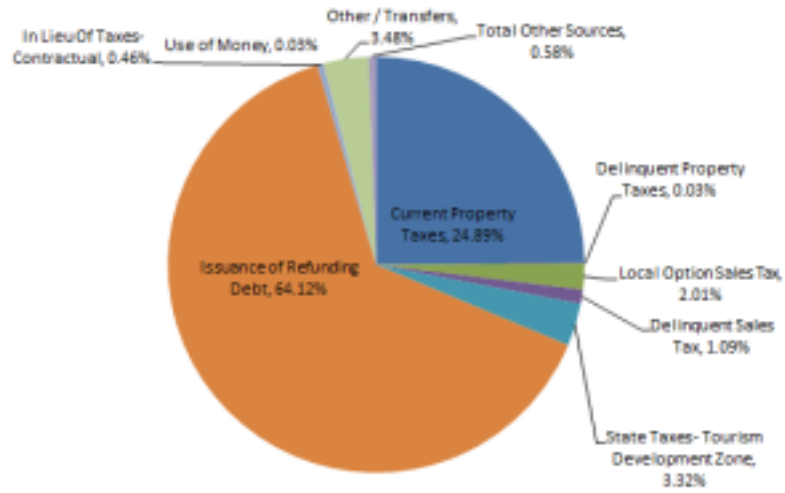
FY 2014 SPECIAL REVENUE FUND BALANCE (in 000s)



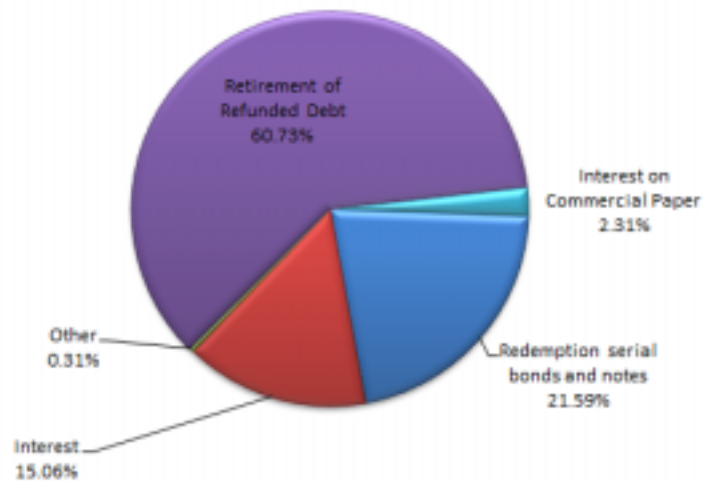
## DEBT SERVICE

Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Forecast	FY 2014 Adopted
<b>Revenues</b>				
Current Property Taxes	75,833,777	75,683,000	75,589,241	89,294,091
Delinquent Property Taxes	1,786,592	1,200,000	532,665	100,000
Local Option Sales Tax	8,719,369	7,140,000	7,140,000	7,200,000
Sale of Delinquent Property Tax	3,971,902	2,000,000	3,990,632	3,900,000
In Lieu Of Taxes-Contractual	1,649,996	1,655,000	1,655,000	1,650,000
State Taxes - Tourism Development Zone	13,013,706	-	12,118,185	11,900,000
Use of Money	71,292	66,000	144,233	125,000
Federal Grants	2,273,198	2,273,000	2,273,000	2,075,429
Intergovernmental Revenues	2,875,968	-	-	-
Other	3,047,500	776,862	776,482	778,569
Issuance of Refunding Debt	98,746,231	-	-	230,035,000
Proceeds from Loan	26,744,908	-	-	-
Transfer In - Hotel-Motel Tax	1,336,430	1,182,632	1,182,632	1,181,457
Transfers In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
Transfers In - Solid Waste	2,589,178	3,516,142	3,516,142	1,853,927
Transfers In - Stormwater	4,412,440	4,412,000	4,412,000	3,000,000
Transfers In - Other	6,822,293	10,906,700	14,166,700	4,694,833
Contribution from Committed Fund Balance	-	17,014,118	12,446,729	9,414,729
<b>Total Revenues and Other Sources</b>	<b>255,663,080</b>	<b>129,593,754</b>	<b>141,711,941</b>	<b>368,971,335</b>
<b>Expenditures and Other Uses</b>				
Principal - Serial Bonds, Notes and Leases	36,873,804	70,168,036	70,168,036	78,902,512
Interest - Serial Bonds, Notes and Leases	59,768,797	59,070,718	59,070,719	55,057,322
Interest - Pyramid Bonds	4,940,753	-	8,429,721	8,429,721
Liquidity/Remarketing Fees				742,500
Other	933,693	355,000	355,000	394,000
Retirement of Refunded Debt	98,096,798	-	-	221,975,000
Transfers Out	5,500,000	-	-	-
Contribution to Restricted Fund Balance	34,448,000	-	3,688,465	3,470,280
Contribution to Committed Fund Balance	15,101,235	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>255,663,080</b>	<b>129,593,754</b>	<b>141,711,941</b>	<b>368,971,335</b>
<b>Restricted Fund Balance - Beg. of Year</b>	-	-	34,448,000	38,136,465
<b>Restricted Fund Balance - End of Year</b>	34,448,000	-	38,136,465	41,606,745
<b>Committed Fund Balance - Beginning of Year</b>	17,201,278	32,302,235	32,302,513	19,855,784
<b>Committed Fund Balance - End of Year</b>	32,302,513	15,288,117	19,855,784	10,441,055

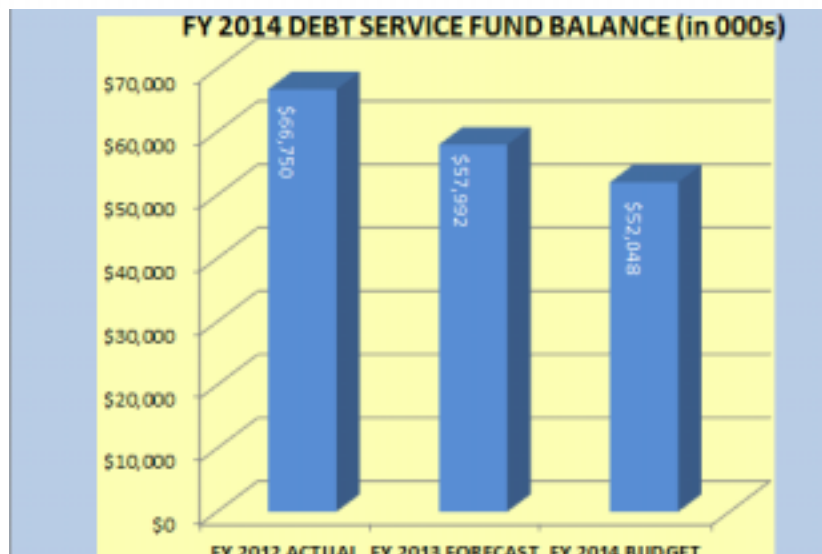
## FY 2014 DEBT FUND REVENUES



## FY 2014 DEBT SERVICE FUND EXPENDITURES



## FY 2014 DEBT SERVICE FUND BALANCE (in 000s)





## PROPERTY TAX REVENUES

Property Tax revenues are the largest single source of operating revenues. This tax is levied based on the assessed value of various types of property including:

- Real property (land, structures, and lease-hold improvements),
- Personal property (business equipment, excluding inventories for resale) and
- Public utility property (real and personal property owned by utilities and organizations regulated by the State),

In 2005, Memphis' assessed value of real property

- 84.62% Residential
- 7.74% Commercial
- 1.87% Industrial
- 0.09% Farm
- 0.08% Multiple

### Assessment Percentage of Appraisal

Residential	25%
Commercial	40%
Industrial	40%
Public Utility	55%
Farm	25%
Personal Property	30%

The assessed value of a residential property with an appraised value of \$100,000 would be \$25,000 (.25 x100,000), while a commercial property of the same appraised value would have an assessed value of \$40,000 (.40 x100,000).

Tax rates are set by the Council through the annual budget process. These rates are set as necessary in order to fund a balanced budget that provides services believed to be necessary and affordable.

The City Treasurer generates tax bills based on the following information: the assessed value of the property and the tax rate to figure each property tax bill. That office also collects the taxes.

To calculate the property tax bill, the assessed value is divided by \$100 and the result is multiplied by the tax rate. For example, a residential property appraised at \$100,000 would be assessed at \$25,000 (the \$100,000 appraised value times the 25% residential assessment ratio). With a tax rate set at \$3.43, the calculation is:

$$\begin{aligned} \text{tax} &= (\$25,000/\$100) \times \$3.43 \text{ per } \$100 \\ &= \$250 \times \$3.43 = \$857.50 \end{aligned}$$

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, also to the mortgage holder. This normally occurs by July 1. Tax payments are due by the end of August.

Property Tax revenues along with other local tax sources provide the City with the largest source of revenue to the operating budget.

Property appraisals are done by the Shelby County Assessor of Property, except for public utilities which are assessed by the Tennessee Regulatory Authority. Appraised value is the estimated market value based at a point in time. Certain properties are exempt such as government, religious, charitable etc.

## TAXING OVERVIEW

Historical property tax rates are displayed in the table below.

### HISTORY OF PROPERTY TAXES

Tax Year	Fiscal Year	General Fund	Schools	Debt Service	Capital Pay Go	Total Rate
1979	1980	1.740800	1.519200	0.476100	0.0000	3.74
1980	1981	1.720000	1.060000	0.290000	0.0000	3.07
1981	1982	2.000000	1.140000	0.410000	0.0000	3.55
1982	1983	2.080000	1.140000	0.450000	0.0000	3.67
1983	1984	1.680000	1.000000	0.450000	0.0000	3.13
1984	1985	1.680000	1.000000	0.450000	0.0000	3.13
1985	1986	1.830000	1.030000	0.450000	0.0000	3.31
1986	1987	1.909800	1.030000	0.370200	0.0000	3.31
1987	1988	1.896660	1.030000	0.383340	0.0000	3.31
1988	1989	1.588270	1.090000	0.631730	0.0000	3.31
1989	1990	1.662870	1.030000	0.617130	0.0000	3.31
1990	1991	1.620490	1.030000	0.659510	0.0000	3.31
1991	1992	1.094100	0.665655	0.386900	0.0000	2.15
1992	1993	1.304296	0.804955	0.566704	0.0000	2.68
1993	1994	1.610611	0.967537	0.596990	0.0000	3.18
1994	1995	1.672400	0.967538	0.535200	0.0000	3.18
1995	1996	1.672400	0.967538	0.535200	0.0000	3.18
1996	1997	1.672400	0.967538	0.535200	0.0000	3.18
1997	1998	1.672400	0.967538	0.535200	0.0000	3.18
1998	1999	1.376300	0.840675	0.548800	0.0000	2.77
1999	2000	1.376300	0.840675	0.548800	0.0000	2.77
2000	2001	1.751000	0.894900	0.724100	0.0000	3.37
2001	2002	1.678500	0.857800	0.694100	0.0000	3.23
2002	2003	1.675300	0.857800	0.694100	0.0032	3.23
2003	2004	1.675300	0.857800	0.694100	0.0032	3.23
2004	2005	1.675300	0.857800	0.694100	0.0032	3.23
2005	2006	1.908800	0.827100	0.694100	0.0032	3.43
2006	2007	1.908800	0.827100	0.694100	0.0032	3.43
2007	2008	1.908800	0.827100	0.694100	0.0032	3.43
2008	2009	2.342700	0.190000	0.714100	0.0032	3.25
2009	2010	2.291700	0.186800	0.714100	0.0031	3.19
2010	2011	2.291700	0.186800	0.714100	0.0031	3.19
2011	2012	2.471700	0.000000	0.714100	0.0031	3.19
2012	2013	2.291700	0.100000	0.715200	0.0031	3.11
2013	2014	2.487400	0.000000	0.909300	0.0033	3.40

\* Estimated certified rate - budget neutral





**ORDINANCE NO. 5166**  
**APPROPRIATION ORDINANCE**  
**(Adopted with Council Amendments)**

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2013 THROUGH JUNE 30, 2014, INCLUSIVE, TOGETHER WITH ALL COLLECTIONS FROM PRIVILEGES, LICENSES, FEES, FINES, PERMITS, CHARGES, REQUESTS, TRANSFERS FROM NON-BUDGET ACCOUNTS, EARNINGS, REFUNDS, AND ALL OTHER ITEMS CONSTITUTING THE REVENUE RECEIPTS OF THE CITY OF MEMPHIS FOR THE FISCAL YEAR JULY 1, 2013 THROUGH JUNE 30, 2014, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

SECTION 1. BE IT ORDAINED that the anticipated receipts herein appropriated shall be designated as follows:

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Debt Service Fund, Enterprise Funds, Internal Service Fund and Fiduciary Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

**GENERAL FUND**  
**GENERAL REVENUES**

<b>LOCAL TAXES</b>	
Ad Valorem Tax- Current	242,945,457
Ad Valorem Tax Prior	4,000,000
Ad Valorem Prior - Sale	12,500,000
PILOT's	5,000,000
Prop Taxes Interest & Penalty	4,200,000
Bankruptcy Interest & Penalty	162,000
Interest, Penalty - Sale of Tax Rec	1,400,000
Special Assessment - Prior	130,000
Local Sales Tax	100,000,000
Alcoholic Bev Insp. Fee	4,200,000
Beer Sales Tax	16,500,000
Gross Receipts Bus. Tax	10,500,000
Interest Penalties & Commissions	200,000

## OPERATING BUDGET ORDINANCE

---

Business Tax Fees	1,000,000
Mixed Drink Tax	2,800,000
Bank Excise Tax	200,000
State Appointment TVA	7,500,000
Franchise Tax - Telephones	900,000
Cable TV Franchise Fees	4,300,000
Miscellaneous Franchise Tax	750,000
Warrants and Levies	300
Miscellaneous Tax Recoveries	782,000
MLGW/Williams Pipeline	315,870
<i>TOTAL LOCAL TAXES</i>	<i>420,285,627</i>

### STATE TAXES (LOCAL SHARE)

State Income Tax	7,700,000
State Sales Tax	44,400,000
Telecommunication Sales Tax	40,000
State Shared Beer Tax	315,000
Alcoholic Beverage Tax	290,000
Spec Petroleum Product Tax	1,325,000
<i>TOTAL STATE TAXES (LOCAL SHARE)</i>	<i>54,070,000</i>

### LICENSES & PERMITS

Liquor By The Oz License	204,000
Taxi Drivers Licenses	20,000
Gaming Pub Amusement Fees	13,500
Wrecker Permit Fee	10,000
Miscellaneous Permits	70,000
Beer Applications	65,000
Auto-Vehicle Reg/Inspect Fee	9,700,000
Beer Permit Privilege Tax	140,000
<i>TOTAL LICENSES &amp; PERMITS</i>	<i>10,222,500</i>

### FINES AND FORFEITURES

Court Fees	8,100,000
Court Costs	6,000,000
Fines & Forfeitures	100,000
Beer Applications (Fines)	100,000



## OPERATING BUDGET ORDINANCE

---

Arrest Fees	200,000
<i>TOTAL FINES &amp; FORFEITURES</i>	14,500,000

### CHARGES FOR SERVICES

Tax Sales-Attorneys Fees	247,500
Parking Meters	800,000
MLG&W Rent	0
Parking Lots	315,000
<i>TOTAL CHARGES FOR SERVICES</i>	1,362,500

### USE OF MONEY

Interest on Investments	175,000
Net Income/Investors	59,000
State Litigation - Tax Commission	115,000
<i>TOTAL USE OF MONEY</i>	349,000

OTHER REVENUES	6,911,911
----------------	-----------

### TRANSFERS

In Lieu of Tax-MLG&W	52,139,000
In Lieu of Tax-Sewer Fund	3,874,000
Transfer In Municipal St Aid Fund	14,800,000
Transfer In Solid Waste	0
Transfer In Sewer Operating/CIP	1,300,000
<i>TOTAL TRANSFERS</i>	72,113,000

<b>TOTAL GENERAL REVENUES/ TRANSFERS IN</b>	<b>579,814,538</b>
---	--------------------

## GENERAL FUND DEPARTMENTAL REVENUES

### FINANCE

Rezoning Ordinance Publication Changes	10,000
<i>TOTAL FINANCE</i>	10,000

### FIRE

Anti-Neglect Enforcement Program



## OPERATING BUDGET ORDINANCE

---

Ambulance Service	20,100,000
Fire - Misc. Collections	220,000
International Airport	3,630,060
<i>TOTAL FIRE</i>	23,950,060

### POLICE

Fines & Forfeitures	65,000
DUI BAC Fees	2,400
Seizures	41,610
Sex Offender Registry Fees	60,000
Wrecker & Storage Charges	670,000
Tow Fees	1,028,000
Police Special Events	700,000
Sale of Reports	259,060
Officers in the School	1,475
Misc. Revenue	86,380
Local Shared Revenue	893,000
Federal Grants	117,197
<i>TOTAL POLICE</i>	3,924,122

### PARKS AND NEIGHBORHOODS

Admissions - General	279,600
Admissions - Groups	2,900
Admissions - Museum Workshops	17,800
Admissions - School Groups	14,000
After School Camp	3,000
Animal Vaccination	18,234
Ballfield Permit	18,000
Basketball	35,000
City of Bartlett	1,034,000
Class Fees	68,500
Concessions	372,283
County Dog License Fee	83,568
Day Camp Fees	212,700
Dog License	274,965
Football	2,500
Golf Car Fees	1,092,692



## OPERATING BUDGET ORDINANCE

---

Grant Revenue - Library	16,000
Green Fees	1,643,035
Library Fines & Fees	500,000
Local Shared Revenue	730,709
Miscellaneous Income	69,831
Museum Planetarium Fee	75,000
Outside Revenue	1,582,258
Pro Shop Sales	101,067
Rental Fees	322,500
Senior Citizens Meals	90,000
Shelter Fees	181,239
Softball	100,000
<i>TOTAL PARKS &amp; NEIGHBORHOODS</i>	<i>8,941,381</i>
 PUBLIC WORKS	
Special Assessment Tax	398,000
St TN Interstate	950,000
St TN Highway Maintenance Grant	691,859
<i>TOTAL PUBLIC WORKS</i>	<i>2,039,859</i>
 GENERAL SERVICES	
Fiber Optic Franchise Tax	444,842
Weights/Measures Fees	100,000
Fleet/Mobile Fees	
Rental Fees	
Rent of Land	43,130
St TN Highway Maintenance Grant	111,372
Easements and Encroachments	75,000
<i>TOTAL GENERAL SERVICES</i>	<i>774,344</i>
 HOUSING & COMMUNITY DEVELOPMENT	
Construction Period Rent	2,500,000
<i>TOTAL HOUSING &amp; COMMUNITY DEVELOPMENT</i>	<i>2,500,000</i>
 GRANTS & AGENCIES	
Landmarks Commission - Misc. Income	2,500
State Professional Privilege Tax	1,815,000



## OPERATING BUDGET ORDINANCE

---

<i>TOTAL GRANTS &amp; AGENCIES</i>	1,817,500
<b>ENGINEERING</b>	
Sidewalk Permits	88,000
Subdivision Plan Insp. Fees	90,000
Street Cut Inspection Fee	250,000
Traffic Signals	200,000
Signs-Loading Zones	15,000
Arc Lights	4,000
MLG&W Rent	2,400
St TN Highway Maintenance Grant	95,000
Sale of Report	14,363
<i>TOTAL ENGINEERING</i>	758,763
<b>INFORMATION SYSTEMS</b>	
Local Shared Revenue	102,000
MHA	50,000
<i>TOTAL INFORMATION SYSTEMS</i>	152,000
<b>CITY COURT CLERK</b>	
Fines & Forfeitures	
<i>TOTAL CITY COURT CLERK</i>	1,800,000
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b>46,668,029</b>
<b>TOTAL REVENUES GENERAL FUND</b>	<b>626,482,567</b>
CONTRIBUTION FROM FUND BALANCE	0
	<b>626,482,567</b>
<b>GENERAL FUND EXPENDITURE BUDGET</b>	
<b>EXECUTIVE</b>	
Mayor's Office	1,059,082
Chief Administrative Office	808,737



## OPERATING BUDGET ORDINANCE

---

Auditing	806,422
311 Call Center	413,303
Office of Youth Services and Community Affairs	1,508,518
Contract Compliance	296,584
Intergovernmental Affairs	621,750
<i>TOTAL EXECUTIVE</i>	5,514,396

### FINANCE

Administration	460,165
Financial Management	1,495,427
Purchasing	747,097
Budget	466,475
Debt & Investment Management	130,349
City Treasurer	1,206,881
Financial & Strategic Planning Office	191,452
<i>TOTAL FINANCE</i>	4,697,846

### FIRE

Administration	2,720,901
Apparatus Maintenance\Hydrant Repair	9,300,952
Logistical Services	1,734,496
Training	2,747,444
Communications	5,288,160
Fire Prevention	5,137,230
Firefighting	88,408,062
EMS	36,741,501
Airport	3,593,762
<i>TOTAL FIRE</i>	155,672,508

### POLICE

Executive Administration	31,757,442
Administrative Services	31,345,596
Uniforms Patrol	120,283,515
Investigative Services	24,725,471
Special Operations	25,943,844
<i>TOTAL POLICE</i>	234,055,868



## OPERATING BUDGET ORDINANCE

---

### PARKS AND NEIGHBORHOODS

Administration	2,617,820
Planning & Development	95,639
Park Facilities	3,280,350
Zoo	2,535,910
Brooks Museum	571,448
Memphis Botanic Gardens	490,831
Parks Sports Centers	2,152,670
Recreation	8,854,551
Golf	4,399,487
Special Services	1,612,896
Animal Shelter	3,469,776
Libraries	17,566,268
Neighborhood Watch	0
<i>TOTAL PARKS &amp; NEIGHBORHOODS</i>	<i>47,647,646</i>

### PUBLIC WORKS

Administration	1,228,170
Street Maintenance	6,285,233
Street Lighting	6,003,367
Neighborhood Improvements	8,274,374
<i>TOTAL PUBLIC WORKS</i>	<i>21,791,144</i>

### HUMAN RESOURCES

Administration	682,857
Recruitment & Selection	2,474,302
Compensation/Records Administration	720,680
Labor Relations	414,417
Office of Talent Development	1,173,526
Workplace Safety & Compliance	908,046
<i>TOTAL HUMAN RESOURCES</i>	<i>6,373,828</i>

### GENERAL SERVICES

Administration	757,638
Property Maintenance	8,919,716
Real Estate	403,032
Operation Of City Hall	2,129,125





## OPERATING BUDGET ORDINANCE

---

Printing/Mail Services	2,043,427
Park Operations	5,419,302
Weights & Measures	582,223
<i>TOTAL GENERAL SERVICES</i>	20,254,463
HOUSING & COMMUNITY DEVELOPMENT	
Housing	334,875
Economic Development	5,309,626
Community Initiatives	917,017
Business Development Center	302,013
<i>TOTAL HOUSING &amp; COMMUNITY DEVELOPMENT</i>	6,863,531
CITY ATTORNEY	9,584,112
ENGINEERING	
Administration	3,236,925
Signs & Markings	2,636,198
Signal Maintenance	2,520,411
<i>TOTAL ENGINEERING</i>	8,393,534
INFORMATION SYSTEMS	15,312,886
CITY COUNCIL	1,524,727
CITY COURT JUDGES	616,660
CITY COURT CLERK	
City Court Clerk	3,307,232
Red Light Camera	1,929,844
<i>TOTAL CITY COURT CLERK</i>	5,237,076
GRANTS & AGENCIES	
Black Business Association	200,000
Chamber Foundation	1,350,000
Facility Management Program Expense	1,815,000
Family Safety Center of Memphis and Shelby County	100,000
EDGE	2,100,000



## OPERATING BUDGET ORDINANCE

---

Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000
Launch Memphis	25,000
MLGW Citizen's Assistance Grant	1,000,000
Transfer Out - CRA Program	2,339,130
Transfer Out - Unemployment Fund	100,000
Transfer Out - Health Fund	4,208,000
Transfer Out - Misc Grants	33,200
Memphis Mobile Market	15,000
Convention Center	1,992,380
Delta Commission on Aging	143,906
Elections	75,000
Personnel/Materials & Supplies	301,709
MATA	20,221,000
Memphis Film & Tape	150,000
Exchange Club	25,000
Pensioners Insurance	29,000,000
Planning & Development	1,600,000
Riverfront Development	2,373,859
Shelby County Assessor	414,129
Urban Art	130,000
<i>TOTAL GRANTS &amp; AGENCIES</i>	69,862,313
 CONTRIBUTION TO FUND BALANCE	 13,080,029
 <b>TOTAL EXPENDITURES / TRANSFERS GENERAL FUND</b>	 <b>626,482,567</b>

## 2. SPECIAL REVENUE FUNDS

### A. HOTEL/MOTEL TAX FUND

#### HOTEL/MOTEL TAX FUND REVENUE BUDGET

Hotel/Motel Tax	3,181,457
Transfer from New Memphis Arena Fund	970,000
<i>TOTAL REVENUES</i>	4,151,457



## OPERATING BUDGET ORDINANCE

---

### EXPENDITURE BUDGET

Convention/Visitor's Bureau	2,000,000
Transfer to New Memphis Arena Fund	970,000
Transfer To Debt Service Fund	1,181,457
<i>TOTAL EXPENDITURES</i>	4,151,457

B. MUNICIPAL AID FUND, which shall embrace expenditures from Municipal State Aid Fund receipts.

### MUNICIPAL STATE AID FUND REVENUE BUDGET

State Three Cent Tax	3,373,709
State One Cent Tax	1,900,000
State Gas Tax	11,294,591
<i>TOTAL REVENUES</i>	16,568,300

### EXPENDITURE BUDGET

Operating Transfer Out To General Fund	14,800,000
Operating Transfer Out To Debt Service Fund	1,768,300
<i>TOTAL EXPENDITURES</i>	16,568,300

C. NEW MEMPHIS ARENA FUND

### NEW MEMPHIS ARENA FUND REVENUE BUDGET

In Lieu of Taxes-Water	2,500,000
Transfer From Hotel Motel Fund	970,000
Tourism Development Zone Local	970,000
<i>TOTAL REVENUES</i>	4,440,000

### EXPENDITURE BUDGET

Sports Authority	2,500,000
Transfer To Hotel Motel Fund	970,000



## OPERATING BUDGET ORDINANCE

---

Contribution to Fund Balance	970,000
<i>TOTAL EXPENDITURES</i>	4,440,000

### D. METRO ALARM FUND

#### METRO ALARM FUND REVENUE BUDGET

Alarm Revenue	616,450
Contribution From Fund Balance	59,957
<i>TOTAL REVENUE</i>	676,407

#### EXPENDITURE BUDGET

Alarm Operating Expenses	676,407
<i>TOTAL EXPENDITURES</i>	676,407

### E. MLK PARK IMPROVEMENTS

#### MLK PARK IMPROVEMENTS REVENUE BUDGET

MLK Park Improvements Revenue	131,000
Contribution From Fund Balance	104,960
<i>TOTAL REVENUE</i>	235,960

#### EXPENDITURE BUDGET

MLK Park Improvements Expenses	235,960
<i>TOTAL EXPENDITURES</i>	235,960

### F. SOLID WASTE MANAGEMENT FUND

#### SOLID WASTE MANAGEMENT FUND REVENUE BUDGET

Solid Waste Disposal Fee	55,161,124
--------------------------	------------



## OPERATING BUDGET ORDINANCE

---

Sanitation Inspection Fee	605,150
Waste Reduction Grant	73,000
Recycling Proceeds	100,000
Special Assessment Tax	94,000
Contribution From Fund Balance	10,409,968
<b><i>TOTAL REVENUES</i></b>	<b>66,443,242</b>

### EXPENDITURE BUDGET

Solid Waste Management Expenses	66,443,242
<b><i>TOTAL EXPENDITURES</i></b>	<b>66,443,242</b>

### G. PLANNING & DEVELOPMENT

#### PLANNING & DEVELOPMENT

##### REVENUE BUDGET

Industrial Development Board	500,000
Neighborhood Planning/CRA	200,000
CRA/Projects	2,500,000
Tree Bank	40,000
Community Challenge	780,000
<b><i>TOTAL REVENUE</i></b>	<b>4,020,000</b>

##### EXPENDITURE BUDGET

Industrial Development Board	500,000
Neighborhood Planning/CRA	200,000
CRA/Projects	2,500,000
Tree Bank	40,000
Depot Redevelopment Agency	780,000
<b><i>TOTAL EXPENDITURE</i></b>	<b>4,020,000</b>

### 3. DEBT SERVICE FUND

The Debt Service Fund shall embrace expenditures for the payment of interest and installments on the public debt.



## OPERATING BUDGET ORDINANCE

---

### DEBT SERVICE FUND REVENUE BUDGET

Current Property Tax	89,294,091
Delinquent Property Tax	100,000
Sale of Delinquent Accounts	3,900,000
PILOT	1,650,000
Local Sales Tax	7,200,000
State Taxes (Local Share)	11,900,000
Federal Grants - Build America Bonds	2,075,429
Use of Money	125,000
Other Revenue	778,569
Operating Trf In - General Fund	4,694,835
Municipal State Aid Fund	1,768,300
Transfer in Storm Water Fund	3,000,000
Solid Waste Management Fund	1,853,927
Hotel/Motel Fund	1,181,457
Proceed From Refunding Bonds	230,035,000
Contribution From Fund Balance	5,944,446
<i>TOTAL REVENUES / TRANSFERS IN</i>	<i>365,501,054</i>

### EXPENDITURE BUDGET

Redemption of serial bonds and notes	78,902,512
Interest	63,487,042
Retirement of Refunded Debt	221,975,000
Other	1,136,500
Contribution to Restricted Fund Balance	
<i>TOTAL EXPENDITURES / TRANSFERS OUT</i>	<i>365,501,054</i>

## 4. ENTERPRISE FUNDS

A. SEWER FUND which shall embrace expenditures from City Sewer Fees, Connection Fees, Miscellaneous Fees, and other monies used for Sewer Services operating and debt service purposes.

### SEWER FUND REVENUE BUDGET



## OPERATING BUDGET ORDINANCE

---

Sewer Fees	103,493,000
Sewer Connection Fees	150,000
Special Sewer Connections	75,000
Rents	32,000
Subdivision Development Fees	250,000
Other Revenue/Prior Yr. Expense Recovery	150,000
Interest on Investments	100,000
<i>TOTAL REVENUES</i>	104,250,000

### EXPENDITURE BUDGET

Environmental Inspection & Preventive Maintenance	6,153,481
T E Maxson Treatment Plant	16,193,639
Maynard Stiles Treatment Plant	15,704,193
Lift Stations	1,574,616
Environmental Administration	3,998,495
Environmental Maintenance	13,252,625
Sanitary Sewer Design	947,317
Dividend To General Fund	1,300,000
Cost Allocation- General Fund	1,075,000
In Lieu of Tax	4,600,000
Payment of Debt Service	17,038,000
Materials & Supplies	1,675,000
State Loan & Principal & Interest	150,000
Increase (Decrease) in Net Assets	20,587,634
<i>TOTAL EXPENDITURES</i>	104,250,000

B. STORM WATER FUND which shall embrace expenditures from City Storm Water Fees, Drainage Fees, Miscellaneous Fees, and other monies used for Storm Water Services operating and debt service purposes.

### STORM WATER FUND REVENUE BUDGET

Storm Water Fees	24,260,000
<i>TOTAL REVENUES</i>	24,260,000



## OPERATING BUDGET ORDINANCE

---

### EXPENDITURE BUDGET

PW/Storm Water Expenses	20,586,070
ENG/Storm Water Expenses	734,706
Cost Allocation - General Fund	300,000
MLG&W Billing	485,000
Transfer Out - Debt Service	3,000,000
Increase (Decrease) in Net Assets	(845,776)
<i>TOTAL EXPENDITURES</i>	24,260,000

### 5. INTERNAL SERVICE FUND

#### HEALTHCARE REVENUE BUDGET

Employer Contributions	54,984,290
Employee Contributions	20,484,554
Other	1,384,000
Transfer In - General Fund	4,208,000
<i>TOTAL REVENUES</i>	81,060,844

#### EXPENDITURE BUDGET

Personnel	641,705
Materials & Supplies	4,231,069
Claims Incurred	68,459,239
Transfer Out	5,019,499
Other	453,250
Contribution to Fund Balance	2,256,082
<i>TOTAL EXPENDITURES</i>	81,060,844

### 6. FIDUCIARY FUND

#### OTHER POST EMPLOYMENT BENEFITS (OPEB) ADDITIONS





## OPERATING BUDGET ORDINANCE

---

Employer	30,359,834
Members	10,750,143
Medicare Part D	1,500,000
Transfer In	5,019,496
Other	630,000
<i>TOTAL ADDITIONS</i>	48,259,473

### DEDUCTIONS

Benefits	45,639,493
Administrative Expenses	2,619,980
Increase/(Decrease) in Net Assets	
<i>TOTAL DEDUCTIONS</i>	48,259,473

SECTION 2. BE IT FURTHER ORDAINED that for the purposes of budget control, administration and accounting of the appropriations made herein for the fiscal year, July 1, 2013, through June 30, 2014, inclusive, the Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof.

SECTION 3. BE IT FURTHER ORDAINED that Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2013, through June 30, 2014, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

SECTION 4. BE IT FURTHER ORDAINED that all monies subject to appropriation by all divisions shall be deposited with the City Treasurer for the use of the City and all monies so received shall be considered appropriated regardless of the foregoing estimates by items until the appropriations have been filled.

Thereupon, any surplus shall become and be designated Unappropriated Revenue and be subject to lawful appropriation by the Council. Such amounts are not appropriated for the use of the Division receiving same, but shall be carried as a memorandum of collections and earnings.

SECTION 5. BE IT FURTHER ORDAINED that the Comptroller shall have no power to authorize withdrawal of funds constituting the current operating revenues of the City of Memphis from the Treasury of the City of Memphis nor shall any obligations for the expenditures of any such funds be incurred except in pursuance of this ordinance; provided, however, that the Council may appropriate in the current year a greater amount for the operation of any Division, or for any corporate purpose other than those for which an appropriation shall have been made herein in the event that the current revenues shall be available for such purposes; and, provided further, that said expenditures shall be authorized by ordinance or resolution duly adopted by the Council.



## OPERATING BUDGET ORDINANCE

---

SECTION 6. BE IT FURTHER ORDAINED that for Fiscal Year 2014 that the salary of the Chief Administrative Officer for the City of Memphis and the salaries of the Division Directors, City Court Judges, and City Court Clerk shall be increased by the percentage granted to general City employees as a wage increase.

SECTION 7. BE IT FURTHER ORDAINED that where work is done or materials furnished by one service center for another service center, the Comptroller is directed to charge the appropriation of the service center receiving and to credit the appropriation of the service center furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the service center receiving same.

SECTION 8. BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line item budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2013 through June 30, 2014, inclusive.

The Mayor shall have the authority to approve transfers between line items within the total amounts of each category (Personnel, Supplies and Services, Grants & Subsidies, Capital Outlay and Expense Recoveries). The Mayor shall also have the authority to approve the correction of an appropriation that was applied in error, that is budget neutral, as identified by the comptroller.

The Mayor shall have the authority to approve transfers between Categories within the total amounts of each Program as set forth herein, however, each transfer shall have a maximum limit of \$50,000 and each Program shall have an annual cumulative limit of \$100,000 for transfers between Categories, within the total amounts of each Program. The transfer of an amount between personnel Categories, within a Program that is associated with authorized and funded positions, also transfers the position to the Category receiving funding. Any transfer of appropriations between Programs shall be made only upon the authorization by ordinance or resolution of the Council.

SECTION 9. BE IT FURTHER ORDAINED that pursuant to the provisions of the City Charter as amended when any obligation has been incurred by order, contract, agreement to purchase, hire, receive or otherwise obtain anything of value for the use of the City by the joint action of the respective Division Directors, a liability shall be construed to have been created against the appropriation of the Division affected and the respective Division Directors and Program Heads in charge and other persons are prohibited from incurring liabilities in excess of the amount appropriated for each budget of each Program, the totals of which are set out in Section One (1), hereof, of additional amounts which may hereafter be authorized by the Council.

SECTION 10. BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall revert to the appropriate fund balance account or net assets account and shall be subject to re-appropriation by the Council, encumbered appropriations shall be carried forward into the next fiscal year from the current year budget in furtherance of improvements or for any corporate purpose which will not be completed within such current fiscal year.



## OPERATING BUDGET ORDINANCE

SECTION 11. BE IT FURTHER ORDAINED that it shall be the duty of the Comptroller to keep an account of each object item appropriation made by the City Council and each such account shall show the appropriations made thereto, the amounts drawn thereon, and he/she shall make available such information on each appropriation account to the Directors of the various Divisions.

SECTION 12. BE IT FURTHER ORDAINED that no claims against the City shall be paid except by means of a check, manual or electronic, on the Treasury issued and signed/authorized by the Comptroller.

SECTION 13. BE IT FURTHER ORDAINED that the Council expressly declares that each section, subsection, paragraph and provision of this ordinance is severable, and that should any portion of this ordinance be held unconstitutional or invalid, the same shall not affect the remainder of this ordinance, but such unconstitutional or invalid portion be elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portions elided.

SECTION 14. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the Council, signed by the Chairman of the Council, certified and delivered to the Office of the Mayor in writing by the Comptroller and become effective as otherwise provided by law.

SECTION 15. BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next succeeding fiscal year, the appropriations from the previous fiscal years' adopted budget ordinance shall become the appropriation for the new fiscal year until the adoption of the new fiscal year budget ordinance is approved, in accordance with Section 6-56-210, TENNESSEE CODE ANNOTATED, provided sufficient revenues are being collected to support the continuing appropriations.

\_\_\_\_\_  
Edmund Ford, Jr., Chairperson

\_\_\_\_\_  
Attest: Patrice Thomas, Comptroller

THE FOREGOING ORDINANCE  
# 5509 PASSED

1st Reading 5-7-13

2nd Reading 5-21-13

3rd Reading 6-25-13

Approved Edmund Ford, Jr.  
Chairman of Council

Date Signed: 7/16/2013

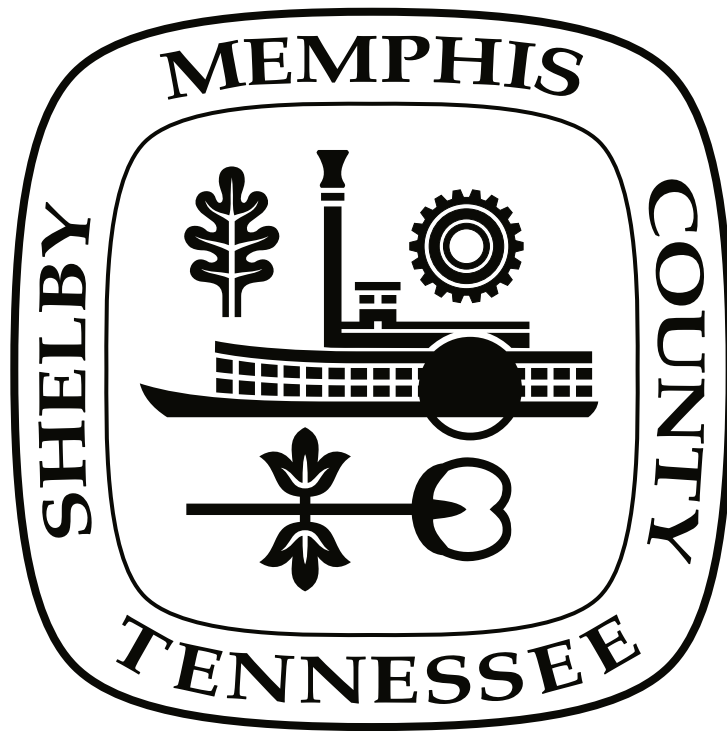
Approved: [Signature]  
Mayor, City of Memphis WBS

Date Signed: 7-19-13

I hereby certify that the foregoing is a true copy, and said document was adopted by the Council of the City of Memphis as above indicated and approved by the Mayor.

Valerie C. Sripes  
Comptroller





### **Authorized Complement Discussion**

Authorized Complement is the total number of positions approved for a division. All authorized positions are funded, however funding is reduced by the average vacancy rate for the respective division. For FY 2013 the City of Memphis reorganized its operating divisions. This resulted in the elimination of the Public Service and the Community Enhancement Divisions. These divisions were incorporated into the existing divisions of Parks and Neighborhoods, Public Works, General Services, and City Attorney. These divisions are still report here for historical purposes as they existed in FY2012.

Notable authorized complement changes from the adopted FY 2013 budget are as follows:

*General Services Division* – Abolished the Motor Vehicle Inspection Bureau (MVIB) for the FY2014 budget year.

*Fire Services* – Continues to implement attrition strategy that will eliminate fire companies and reduce the authorized complement by 92 positions.

*Police Division* – Implemented a reorganization strategy that will reduce authorized complement by 100 positions. .

*Storm Water Fund* – Increased the personnel complement in response to the manpower needs required to execute the Consent Decree mandated from the federal government.

Other division changes not noted above are the result of the permanent elimination of vacancies.

A detailed Division comparison of the Authorized Complement is provided on the following pages.

## AUTHORIZED COMPLEMENT

---

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Adopted
<b><u>General Fund</u></b>			
City Attorney	65	58	57
City Council	25	25	25
City Court Clerk	65	59	57
City Court Judges	5	5	5
City Engineering	124	120	117
Community Development	112	0	0
Executive	53	38	34
Finance	81	81	72
Fire Services	1862	1831	1732
General Services	125	235	190
HCD	5	5	5
Human Resources	46	48	43
Information Services	17	17	17
Park & Neighborhoods	237	510	504
Police Services	3028	3032	2942
Public Services	377	0	0
Public Works	128	227	202
<b>General Fund Total</b>	<b>6355</b>	<b>6291</b>	<b>6002</b>

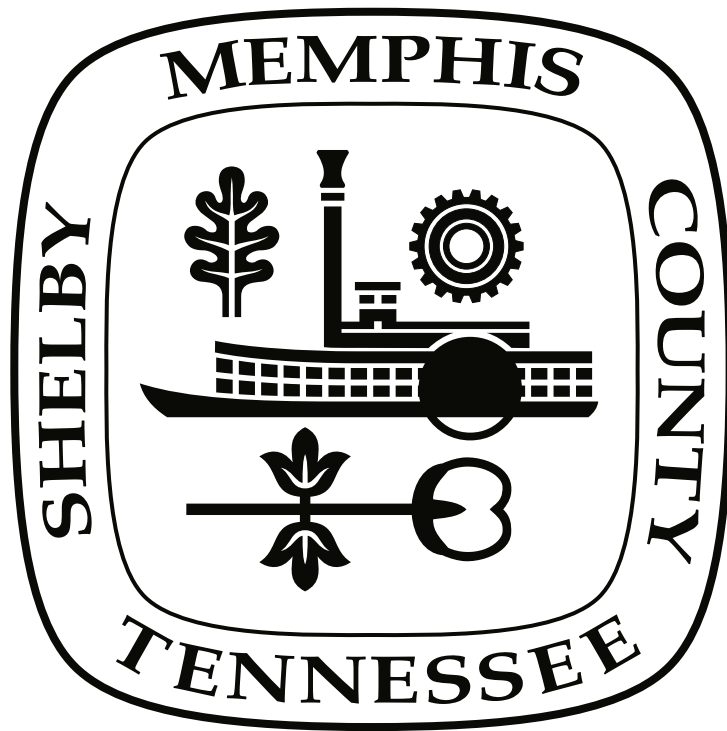


---

## AUTHORIZED COMPLEMENT

---

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Adopted
<b><u>Special Revenue Funds</u></b>			
Metro Alarm Fund	6	7	7
M.L. K. Park Improvements	0	0	3
Solid Waste Management Fund	604	621	619
<b>Special Revenue Fund Total</b>	<b>610</b>	<b>628</b>	<b>629</b>
 <b><u>Enterprise Funds</u></b>			
Sewer Treatment & Collection- Operating Fund	289	299	299
Storm Water Fund	146	162	180
<b>Enterprise Funds Total</b>	<b>435</b>	<b>461</b>	<b>479</b>
 <b><u>Internal Service Funds</u></b>			
Health Insurance Fund	12	14	15
Fleet Management Fund	158	132	139
<b>Internal Service Funds Total</b>	<b>170</b>	<b>146</b>	<b>154</b>
 <b>Total Authorized Complement</b>	<b>7506</b>	<b>7526</b>	<b>7366</b>





## **2014 Capital Improvement Budget Process**

The Fiscal Years 2014-2018 **Capital Improvement Program (CIP)** is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

The purpose of the CIP is to fund capital projects and capital acquisitions that will be of a long-term benefit to the citizens of Memphis. Because projects in the CIP Plan have long term benefits, they are financed over a longer period of time. Present and future users of the projects pay for the projects.

The **Capital Improvement Budget** is the annual allocation to the CIP that is set aside to fund major construction projects, acquire property, purchase equipment and fund ongoing capital programs for the City. For program purposes the City defines a capital improvement as a major improvement or acquisition costing over \$50,000 that will last 10 years or more. Capital purchases costing between \$5,000 and \$50,000, generally have a useful life of 5 years.

Preparing the Capital Improvement Program requires identifying the various sources of revenue for the projects such as general obligation bonds, federal grants, state grants, private funds and Capital Pay As You Go. Each project must be evaluated as to its impact including the operational budgetary impact.

The CIP process begins in October with the submission of projects by each Division to the CIP committee. The CIP Committee is comprised of various Division representatives of the City's operations. The CIP Committee evaluates, scores and ranks projects by priority. Projects are ranked using various criteria such as the amount of funds available, importance to the overall mission of the Division, and strategic priorities of the City. Projects with the highest priority receive the available funding. The Mayor reviews the CIP plan then submits the proposed plan to the City Council in April for review and adoption.

Adoption of the CIP Plan by the City Council allows for the allocation of funds for the first year of the program. Specific language on how to appropriate and spend construction funds is contained in the CIP resolution. Projects allocated in previous years' Capital Budgets , that have been delayed, may be reprogrammed according to the priorities of the administration for spending in the new plan.

## **Financing the Capital Improvement Program**

### **Long Term Debt**

The City's proposed Capital Budget is \$169,961,775 in total allocations for FY 2014. General Obligation Bonds are \$62,260,000 or 36.63% of the total revenue for the FY 2014.

### **Federal Grants/State Grants**

Federal and State grants represent \$57,694,526 or 33.95% of the revenue in the FY 2014 Capital Budget. The majority of these Federal funds are for MATA projects and Public Works projects that qualify for Federal grants. State grants represent the State-matching portion of the MATA funds and Public Works projects that qualify for State funds.

### **Sewer Funds**

Sewer project funding is not represented in sewer bonds for FY2014. Projects are funded by "Capital-Pay-Go". These are internally generated funds. The total for sewer related capital-pay-go funding is \$35,500,000 or 20.89% of the revenue in the FY 2014 Capital Budget.

## **Capital Improvement Budget Highlights**

Spending that aligns with current priorities is focused on projects that enhance the City's economic development strategy, projects that leverage federal or private funding, projects mandated by law, and projects that maintain existing facilities.

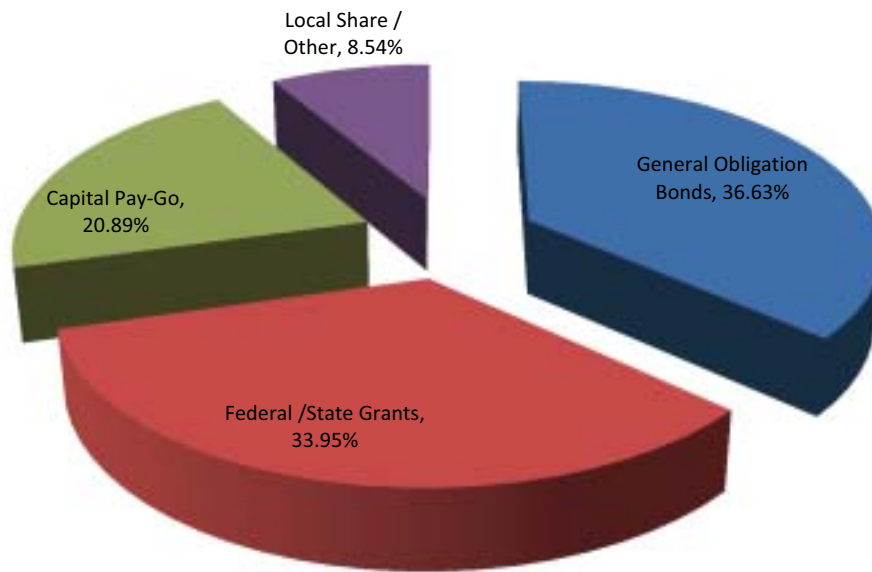
Highlights of these strategies are as follows:

## CAPITAL IMPROVEMENT PROGRAM

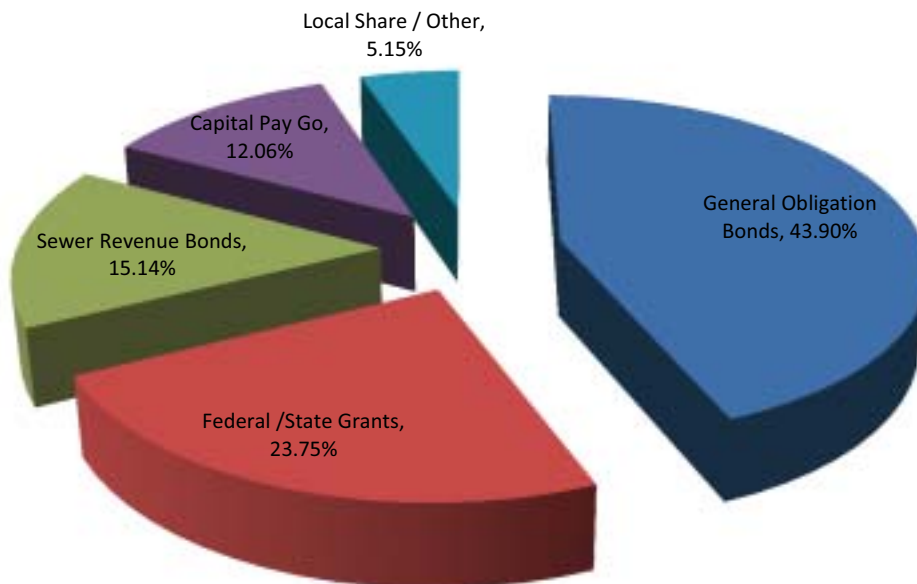
---

- **The Fire Division** - Funds to make construction repairs on all fire stations and funds to purchase nine ambulances, one truck and one engine are in this budget.
- **The Police Division** - Funds are included in the General Service Capital Acquisition budget for purchase of 160 police cars.
- **The Public Works Division** - This plan includes funds to pave more than 400 lane miles of streets each year. ADA ramp improvements, and several road projects also highlight the FY 2013 budget. The **Stormwater Fund** CIP budget will allow the City to make major investments in drainage infrastructure throughout the City. The **Sewer Fund** projects are for the repair and replacement of sewer infrastructure, new sewer connections and improvements to the treatment plants. In addition funds have been included to handle the City's blight.
- **The General Services Division** - Funding will provide for major ADA improvements, and minor improvements to various City buildings. This budget also reflects \$ 7.0 million for City-wide vehicle purchases.
- **Housing and Community Development** - Budget includes funding for Heritage Trail.
- **The Engineering Division** - Funding is included for replacement of traffic signals, and intelligent transportation improvements.
- **Riverfront Development** - Funding has been included in the FY 2014 budget for repairs / replacement of the cobblestones.
- **The Memphis Area Transit Authority** - This budget is heavily leveraged by Federal and State funding. This year's budget includes the purchase of new buses at \$1.9M.
- **Parks and Neighborhoods** - Funding will provide rehabilitation to the Pink Palace Planetarium and Museum in addition to various other city parks and facilities.

**FY 2014 - 2018  
CAPITAL IMPROVEMENT PROGRAM  
WHERE THE MONEY COMES FROM**



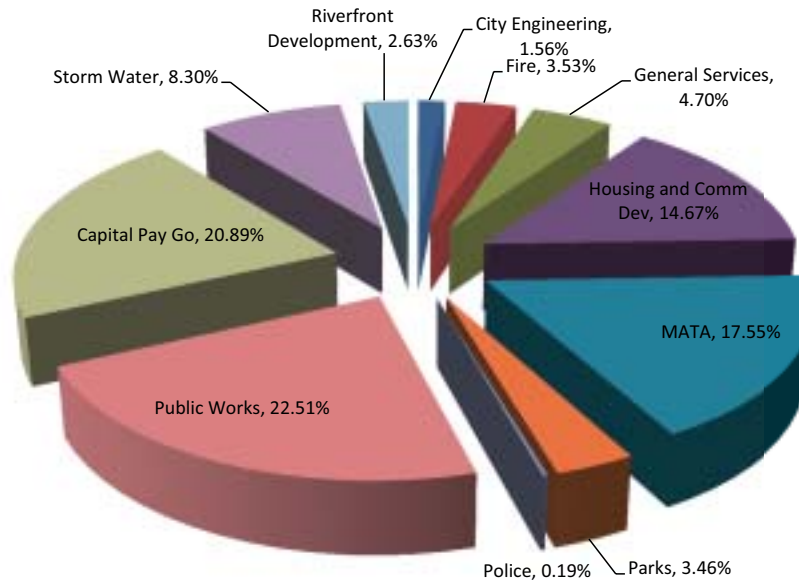
**FY 2014 Budget**



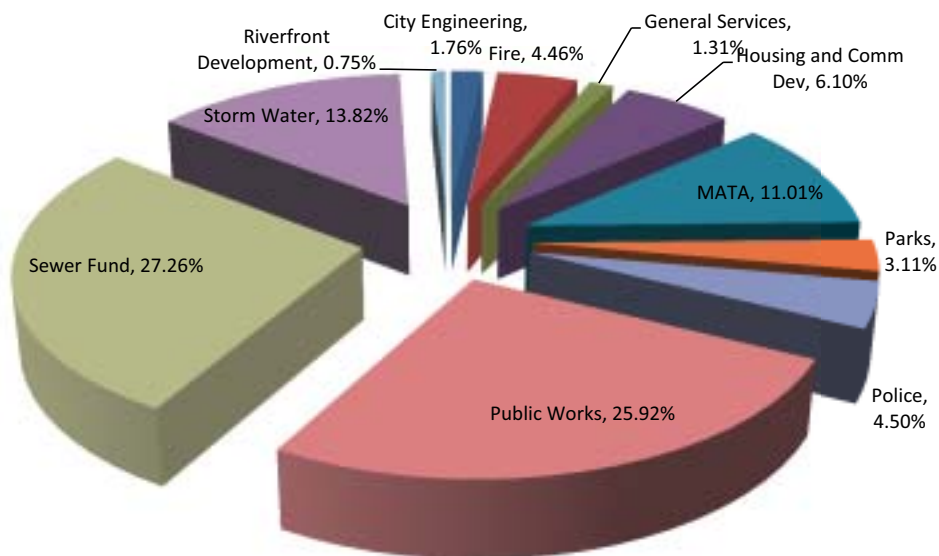
**FY 2014 - 2018 Programs**

Includes Reprogrammed Allocation

**FY 2014 - 2018**  
**CAPITAL IMPROVEMENT PROGRAM**  
**WHERE THE MONEY GOES**



**FY 2014 Budget**



**FY 2014 - 2018 Programs**  
Includes Reprogrammed Allocation

# CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	FY 2014	FY 2015 – 2018	Total
<b>ENGINEERING</b>				
EN01003	Urban Art		300,000	300,000
EN01004	Traffic Signals		550,000	550,000
EN01007	Traffic Calming Devices	1,500,000	450,000	1,950,000
EN01026	Medical CTR Streetscape	3,850,000		3,850,000
EN01035	STP Bike Routes	625,000		625,000
EN01036	STP Pedestrian Routes	625,000		625,000
EN01037	CMAQ Bike Routes		350,000	350,000
EN01043	STP Traffic Signalization Group		1,000,000	1,000,000
<i>Total for City Engineering</i>		6,600,000	2,650,000	9,250,000
<b>FIRE SERVICES</b>				
FS02001	Fire Station Repair	121,751	2,000,000	2,121,751
FS02011	Replace Fire Station # 43	214,000		214,000
FS02020	Southward Fire Station	54,358		54,358
FS02027	Outdoor Warning Sirens		160,000	160,000
FS03014	Capital Acquisition (9 Ambul, 1 truck, 1 engine, 8 SUVs)		3,050,000	3,050,000
FS04001	Personal Protective Equip.		798,101	798,101
<i>Total for Fire Services</i>		390,109	6,008,101	6,398,210
<b>GENERAL SERVICES</b>				
GS01007	City Wide Major Maintenance		1,000,000	1,000,000
GS0214A	Capital Acquisition - Engineering		428,000	428,000
GS0214B	Capital Acquisition - Parks and Neighborhoods		668,681	668,681
GS0214C	Capital Acquisition - Police Services		4,520,000	4,520,000
GS0214D	Capital Acquisition - Public Works		274,000	274,000
GS0214E	Capital Acquisition - General Services		1,106,000	1,106,000
<i>Total for General Services</i>		-	7,996,681	7,996,681
<b>HOUSING AD COMMUNITY DEVELOPMENT</b>				
CD01083	Heritage Trail	67,964,268	24,439,575	92,403,843
CD01091	CAAP Program		500,000	500,000
<i>Total for Housing and Community Development</i>		67,964,268	24,939,575	92,903,843



# CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	FY 2014	FY 2015 – 2018	Total
<b>MATA</b>				
GA03005	MATA- Bus Facility Improvements		500,000	500,000
GA03007	Fixed Route Bus		14,625,000	14,625,000
GA03018	MATA - Preventive Improvements		11,700,000	11,700,000
GA03024	Rail Systems Improvements		3,000,000	3,000,000
<i>Total for MATA</i>		-	29,825,000	29,825,000

## PARKS AND NEIGHBORHOODS

PK03001	Tennis Improvements		45,000	45,000
PK07089	Charjean Park		582,618	582,618
PK07091	Holmes and Tchulahoma Park	1,500,000		1,500,000
PK07092	City Park Rehab & Maintenance	884,400	478,600	1,363,000
PK07111	Overton Park Improvements		79,000	79,000
PK07114	Parks Cover Line		800,000	800,000
PK07115	Denver Park		800,000	800,000
PK08016	Pink Palace Planetarium Rehab		1,350,000	1,350,000
PK08017	Pink Palace Museum Rehab		1,500,000	1,500,000
PK08027	Mallory-Neely House	223,600		223,600
PK09002	Zoo Major Maintenance		250,000	250,000
<i>Total for Parks and Neighborhoods</i>		2,608,000	5,885,218	8,493,218

## POLICE SERVICES

PD02004	Precinct Renovations		315,000	315,000
PD04020	Child Advocacy Center	500,000	-	500,000
<i>Total For Police Services</i>		500,000	315,000	815,000

## PUBLIC WORKS

PW01023	Second / I-40 / Cedar		3,952,000	
PW01025	STP Winchester Perkins		1,265,000	1,265,000
PW01040	Asphalt		8,500,000	8,500,000
PW01059	Forest Hill / Irene / Walnut Grove	200,000		
PW01064	Elvis Presley	5,900,000	6,200,000	12,100,000
PW01093	Interstate Lighting		700,000	700,000
PW01098	Parkway Realignment		96,000	96,000
PW01179	Holmes Road East Malone -Lamar	7,094,000		7,094,000
PW01195	Fairley Road	700,000	300,000	1,000,000
PW01199	STP Repaving	4,500,000	8,750,000	13,250,000
PW01245	STP Bike and Ped Group		399,200	399,200
PW01246	IP Infrastructure		1,700,000	1,700,000
PW01251	Corning Elem School Side Walk Program		800,000	800,000
PW02034	STP Bridge Repair Group		1,000,000	1,000,000
PW04007	ADA Curb Ramps		500,000	500,000



# CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Name	FY 2014	FY 2015 – 2018	Total
PW04024	Sidewalk Ordinance Repairs	95,000	100,000	195,000
PW04029	U of M Crosswalk	2,083,365		2,083,365
PW04065	Safe Route to School - Frayser	259,000		259,000
PW04066	Safe Route to School - Rozelle	250,000		250,000
PW04096	Anti Blight		3,000,000	3,000,000
PW04097	Blight Crosstown		1,000,000	1,000,000
<i>Total for Public Works</i>		21,081,365	38,262,200	55,191,565

## Riverfront Development Corporation

GA01004	Cobblestone Landing	5,931,800	1,150,000	7,081,800
GA01018	Railroad Improvement for Cobblestone Landing		2,200,000	
GA01019	Wolf River Harbor Water Taxi System		1,000,000	1,000,000
PK13001	Mud Island River Walk Repair		120,000	120,000
<i>Total for Riverfront Development Corporation</i>		5,931,800	4,470,000	8,201,800

## SEWER WATER

SW01001	Misc. Subdivision Outfalls	20,171,648		20,171,648
SW02001	Rehab Existing Sewers	19,104,692	8,000,000	27,104,692
SW02006	Sludge Disp/Earth Complex	6,850,266		6,850,266
SW02011	Covered Anaerobic Lagoon	8,087,816	1,100,000	9,187,816
SW02033	South Plant Expansion	17,069,962	3,400,000	20,469,962
SW03001	Service to Unsewered Areas	6,034,886		6,034,886
SW03010	Mary's Creek Interceptor	8,414,900		8,414,900
SW04004	Wolf River Interceptors	31,472,022		31,472,022
SW04009	Stiles plant Modification	6,835,550	4,000,000	10,835,550
SW05001	Sewer Assessment and Rehab	15,883,341	19,000,000	34,883,341
SW40074	Environmental Maint Relocation	8,000,000		8,000,000
<i>Total for Sewer Water</i>		147,925,083	35,500,000	183,425,083

## STORM WATER

ST03006	Drainage -ST	58,168,240	3,000,000	61,168,240
ST03098	Major Drainage Rehab / Replace	25,037,642	5,000,000	30,037,642
ST04041	Environmental Permitting - ST	1,791,987	200,000	1,991,987
ST03083	Bridge Repair Storm Water	10,530,653	100,000	10,630,653
ST03059	Flood Control -ST	7,313,645	1,000,000	8,313,645
ST04038	Storm water Pollution - ST	12,000,000	250,000	12,250,000
ST04010	Curb and Gutter - ST	5,843,345	2,500,000	8,343,345
ST03111	Airways over Nonconnah	14,978,859		14,978,859
ST01089	Bartlett Rd / Fletcher - ST	6,138,960		6,138,960
ST03021	Gayoso Bayou Culvert - ST	800,000		800,000



## CAPITAL IMPROVEMENT PROGRAM

---

<b>Project Number</b>	<b>Project Name</b>	<b>FY 2014</b>	<b>FY 2015 – 2018</b>	<b>Total</b>
ST03084	Watkins Storm Water	435,884	450,000	885,884
ST03008	Subdivision Drainage - ST	1,000,000		1,000,000
ST05009	Capital Acquisition		1,610,000	1,610,000
<i>Total for Storm Water</i>		144,039,215	14,110,000	158,149,215

